

REPORT

9230

ON THE

ADMINISTRATION

OF THE

STAMP DEPARTMENT

IN

ASSAM

DURING

the triennium ending the 31st March 1920.



SHILLONG :

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FINANCIAL DEPARTMENT.

FINANCE BRANCH.

No. 8055F.

FROM

THE HON'BLE MR. A. R. EDWARDS, I.C.S.,
SECOND SECRETARY TO THE CHIEF COMMISSIONER
OF ASSAM,

TO

THE SECRETARY TO THE GOVERNMENT OF INDIA, FINANCE
DEPARTMENT.

Shillong, the 6th September 1920.

SIR,

I AM directed to submit for the information of the Government of India a copy of the Report on the Administration of the Stamp Department in Assam for the three years ending with the 31st March 1920.

I have the honour to be,

SIR,

Your most obedient Servant,

A. R. EDWARDS,

Second Secretary to the Chief Commissioner of Assam.

FROM

G. C. KERWOOD, Esq., B.A., I.C.S.,
OFFG. SUPERINTENDENT OF STAMPS, ASSAM,

To

THE SECOND SECRETARY TO THE CHIEF COMMISSIONER
OF ASSAM.

Shillong, the 13th August 1920.

SIR,

I HAVE the honour to submit the report on the administration of the Stamp Department in this province during the triennium ending the 31st March 1920.

Important changes in the law and rules. 2. There was no important change in the law and rules.

3. The gross receipts from all classes of stamps rose, by 5.48 per cent., from Rs. 42,26,927 to Rs. 44,58,948 and the net revenue rose by 5.79 per cent., from Rs. 41,05,845 to Rs. 43,43,969.

Financial results.

Abstract of receipts and charges.

Year.	General stamps.		Court fee stamps.	
	Receipts.	Charges.	Receipts.	Charges.
	Rs.	Rs.	Rs.	Rs.
1917-18	2,87,997	18,125	11,07,951	16,417
1918-19	3,12,374	21,495	11,05,451	13,711
1919-20	4,37,125	27,117	12,08,050	18,124

4. *Statement I.*—Both receipts and charges under the Stamp Act and Court-fees Act increased greatly during the year 1919-20, as may be seen from the figures noted in the margin. The charges were mainly for discount paid to vendors for the sale of stamps.

5. *Statement II.*—The sale proceeds of court-fee stamps (excluding stamps for Judicial or (court-fee stamps). copies) rose from Rs. 28,77,872 to Rs. 31,92,532.

All districts, except Lakhimpur, the Garo Hills, the Naga Hills and the Lushai Hills, contributed towards the increase. The growth in receipts was most marked in Sylhet (Rs. 1,38,554), Cachar (Rs. 1,02,762), Goalpara (Rs. 37,244), Kamrup (Rs. 20,758), Nowgong (Rs. 11,982) and Darrang (Rs. 4,876).

The reasons given by District Officers to account for the increase in receipts are as follows :—

Sylhet and Cachar —“For the increased receipts in Cachar and Sylhet the imposition of penalties for late payment of land revenue and the realisation of process fees are said to be responsible”.

Goalpara.—“The increase was owing to the increase in the number of cases due to the migration of a large number of foreign settlers in that district”.

Kamrup.—“Mainly due to more litigation”.

Nowgong.—“The increase during the triennium is due to the increase in the number of both civil and criminal cases as well as in revenue petitions owing to the influx of litigious foreign settlers”.

Darrang.—“The increase is mainly due to the increase in the number of civil suits instituted during the last two years of the triennium.”

The largest decrease, *viz.*, Rs. 11,026, occurred in Lakhimpur. It was due to a fall in the number of civil suits instituted in 1917-18 and 1918-19.

Receipts from the sale of stamps for copies amounted to Rs. 1,61,236 as compared with Rs. 1,79,037 in the preceding triennium.

Receipts from the sale of plain paper fell from Rs. 67,715 to Rs. 67,684.

6. *Statement III*.—The total receipts from non-judicial stamps fell from Non-judicial stamps.

Rs. 11,03,066 to Rs. 10,37,496 or 5.94 per cent.

The following figures show the variations during the past 6 years :—

Year.						Rs.	Increase or decrease per cent.
1						2	3
1914-15	...	...	...	...	...	3,80,097	+3.34
1915-16	...	...	...	...	...	3,68,753	—3.07
1916-17	..	..	...	...	...	3,54,216	—4.10
1917-18	...	...	.	...	...	2,87,997	—18.69
1918-19	...	...	...	...	...	3,12,374	+8.46
1919-20	...	...	...	...	...	4,37,125	+3.99

7. (a) *Impressed stamps*.—Receipts under this head fell from Rs. 10,48,270 in the previous triennium to Rs. 9,77,944. The Surma Valley division is mainly responsible for the decrease. As regards the Assam Valley the largest increase (of Rs. 12,627) occurred in the Lakhimpur district and is attributed to the realisation of more fees for gun licenses under the new rules and of fees for motor car licenses. In Nowgong an increase of Rs. 8,944 is attributed to new settlers having entered into monetary obligations. The increase of Rs. 7,625 in Kamrup was said to be due to the execution of more sale and mortgage deeds.

Owing to the abolition of a rural Sub-Registry Office started temporarily for the registration of *Pattas* and *Kabuliyats* issued in connection with the settlement operations of the Gauripur Raj Estate, there was a noticeable decrease of Rs. 10,317 in Goalpara. The decreases of Rs. 73,819 in Sylhet and of Rs. 22,726 in Cachar are attributed to the after effect of the floods in those districts.

8. (b) *Hundis or inland bills of exchange*.—The revenue derived from this source amounted to Rs. 8 only.

9. (c) *Impressed stamps, as defined in section 2(13)(a) of the Stamp Act*.—Under this head the receipts showed an increase of Rs. 444.

10. (d) *Foreign bill stamps*.—This denomination of stamps is not used in this province.

11. (e) *Stamps for legal practitioners' licenses*.—The revenue realised from this class of stamps rose from Rs. 26,042 to Rs. 28,122.

12. (f) *Share transfer stamps*.—The receipts increased from Rs. 204 to Rs. 509.

13. (g) *Notarial stamps*.—Receipts from the sale of these stamps amounted to Rs. 337.

14. (h) *Forms for cheques or receipts*.—The receipts under this head amounted to Rs. 2,983 as against Rs. 2,027 in the preceding triennium.

15. *Statement IV*.—The total number of stamp vendors fell from Rs. 1,070 to Rs. 1,059. There was also a decrease of Rs. 2,681 in the total amount of discount paid to them.

Arrangement for the sale of stamps

16. *Statement V*.—The total number of cases dealt with by Civil Courts fell from Rs. 1,751 to Rs. 1,575, and there was a decrease of Rs. 118 in the amounts realised as duty and penalty. Cases decided by the Revenue Officers increased by 183 and the duty and penalty realised by such officers amounted to Rs. 9,778 as against Rs. 9,231 in the preceding triennium.

Punitive action of the Court and Revenue Officers.

17. *Statement VI.*—The number of cases instituted was 14 and of persons prosecuted 16 as against 16 cases and 19 persons in the preceding triennium. The fines imposed amounted to Rs. 51 as against Rs. 207 and the number of persons convicted was 12 as against 14. No rewards were distributed.

18. *Statement VII.*—The number of applications for probate and letters of administration rose from 29 to 43 and the number of enquiries made to test the valuations from 143 to 167. The total amount of deficit duty realised in consequence of enquiries made was Rs. 2,251 as against Rs. 1,102 in the triennium before. The proportion borne by the deficit duty realised to the amount originally paid was 32·96 per cent. as against 11·43 per cent.

19 *Fraudulent abstraction of court-fee labels from records and defalcation of stamps.*—No such cases occurred.

20. The laws and rules were reported to have been duly observed during the period under report.

Observations of stamp laws.

I have the honour to be,

Sir,

Your most obedient Servant,

G. C. KERWOOD,

Offg. Superintendent of Stamps, Assam.

STATEMENT I.

Abstract of Receipts and Charges for the year ending the 31st March 1920.

	Receipts.	Charges.				Net receipts.	Cost of general supervision.	Cost of stamps and plain paper supplied from Central Depot.
		Discount and establishment for sale of stamps.	Refunds.	Other charges.	Total.			
1	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.
Under the Stamp Act ...	4,37,125	21,829	3,557	1,731	27,117	4,10,008	...	7,176
Under the Court Fees Act ...	12,08,050	11,616	5,757	751	18,124	11,89,926	.	15,294
Total ...	16,45,175	33,445	9,314	2,482	45,241	15,10,934	...	22,470
Total of 1918-19 ...	14,17,825	26,145	7,017	2,034	35,196	13,82,629	...	18,480
Total of 1917-18 ...	13,95,948	24,855	7,889	1,798	34,542	13,61,406	...	16,865

STATEMENT II.

Showing details of Receipts on account of Judicial stamps for the year ending the 31st March 1920.

District.	Sale of court-fee stamps.	Sale of stamps for copies.	Sale of plain paper used with court-fee labels.	Miscellaneous receipts.	Total.
1	2	3	4	5	6
	Rs.	Rs.	Rs.		Rs.
<i>Surma Valley and Hill Districts.</i>					
Cachar ...	1,16,859	4,264	1,942	...	1,23,065
Sylhet ...	6,51,913	28,598	14,447	...	6,94,958
Khasi and Jaintia Hills ...	5,569	670	135	...	6,374
Naga Hills ...	1,643	27	8	...	1,671
Lushai „ ...	170	13	7	...	190
Total ...	7,76,154	33,565	16,539	...	8,26,258
<i>Assam Valley Districts</i>					
Goalpara ...	78,525	5,081	1,665	...	85,271
Kamrup ...	80,626	5,340	1,950	...	87,916
Darrang ...	32,083	1,682	668	...	34,433
Nowgong ...	27,607	714	615	...	28,936
Sibsagar ...	78,684	4,852	1,628	...	85,164
Lakhimpur ...	50,591	1,987	1,028	...	53,606
Garo Hills ...	2,910	345	83	...	3,338
Total ...	3,51,026	20,001	7,637	...	3,78,664
Manipur ...	2,986	142	...	...	3,128
Grand Total ...	11,30,166	53,708	24,176	...	12,08,050
Total of 1918-19 ...	10,31,968	51,693	21,790	....	11,05,451
Total of 1917-18 ...	10,30,398	55,835	21,718	...	11,07,951

STATEMENT III.

Showing details of Receipts on account of Non-judicial stamps for the year ending the 31st March 1920.

District.	Impressed stamps.	Exchd or Inland Bills of Exchange.	Impressed stamps as defined in section 2(13)(c) of the Stamp Act.	Foreign Bill stamps.	Half-anna and one-anna unified stamps.	Share transfer stamps.	Stamps for Legal Practitioners' Licences.	Notarial stamps.	Forms for agreements and contracts stamped with two-anna coloured impressions.	Forms for cheques or receipts.	Miscellaneous receipts.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
<i>Surma Valley and Hill Districts.</i>	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Cachar ...	48,255	I	...	I	...	...	700	54	...	89	379	49,479
Sylhet ...	2,46,445	...	...	...	...	50	4,800	62	...	285	3,627	2,55,269
Khasi and Jaintia Hills...	4,992	...	135	...	...	...	...	...	...	31	17	5,175
Naga Hills ...	271	...	...	...	...	...	...	...	...	...	...	271
Lushai " ...	136	...	...	...	...	...	...	...	...	...	...	136
Total ...	3,00,099	I	135	I	...	50	5,500	116	...	405	4,023	3,10,330
<i>Assam Valley Districts.</i>												
Goalpara ...	21,002	...	336	...	...	...	870	...	...	140	536	22,884
Kamrup ...	32,620	...	722	...	...	...	1,108	...	...	109	737	35,296
Darrang ...	11,322	...	240	...	...	15	200	...	...	97	325	12,199
Nowgong ...	12,175	...	...	...	...	...	257	...	...	44	621	13,097
Sibsagar ...	20,519	...	...	...	...	...	987	...	...	165	1,645	23,316
Lakhimpur ...	15,496	...	...	...	...	27	631	5	...	92	790	17,041
Garo Hills ...	1,173	...	...	...	...	...	...	...	...	...	23	1,196
Total ...	1,14,307	...	1,298	...	...	42	4,053	5	...	647	4,677	1,25,029
Manipur ...	1,766	...	...	...	...	...	...	...	...	...	...	1,766
Grand Total ...	4,16,172	I	1,433	I	21,000(a)	92	9,553	121	...	1,052	8,700	4,37,125
Total of 1918-19 ...	2,92,812	I	985	...	21,000	341	9,555	121	...	998	7,561	3,12,374
Total of 1917-18 ...	2,68,960	6	1,073	...	21,000	76	9,014	145	...	933	7,790	2,87,997

(a) Unified stamp revenue for Assam.

STATEMENT IV

Arrangement for the vend of stamps during the year ending the 31st March 1920.

Districts.	Number of vendors.	Discount allowed to vendors—			
		On judicial stamps.	On plain paper.	On non-judicial stamps.	Total.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.
<i>Surma Valley and Hill Districts.</i>					
Cachar	22	910	172	2,506	3,538
Sylhet	203	5,953	902	13,415	20,270
Khasi and Jaintia Hills ...	3	48	8	210	266
Naga Hills ... ..	...	...	...	...	...
Lushai Hills	2	1	...	...	1
Total	230	6,912	1,032	16,131	24,075
<i>Assam Valley Districts.</i>					
Goalpara	30	680	104	1,078	1,862
Kamrup	47	746	122	1,789	2,657
Darrang	5	289	41	531	861
Nowgong	4	256	39	611	906
Sibsagar	16	755	100	599	1,809
Lakhimpur	6	421	62	954	1,082
Garo Hills	7	27	3	50	80
Total	120	3,174	471	5,612	9,257
Manipur	1	27	...	86	113
Grand Total	351	10,113	1,503	21,829	33,445
Total of 1918-19	358	9,349	1,359	15,437	26,145
Total of 1917-18	350	9,307	1,354	14,194	24,855

STATEMENT V

Insufficiently stamped or unstamped instruments on which duty and penalty were levied by Civil Courts and Collectors during the year ending the 31st March 1920.

District.	By courts or persons receiving evidence under section 35 of Act II of 1899.		By Collectors under sections 32, 37, 40, and 41 of Act II of 1899.	
	Number of cases dealt with.	Duty and penalty realised.	Number of cases dealt with.	Duty and penalty realised.
1	2	3	4	5
<i>Surma Valley and Hill Districts.</i>				
		Rs.		Rs.
Cachar	42	260	19	115
Sylhet	49	626	324	3,001
Khasi and Jaintia Hills	3	17	...	...
Naga Hills ... ..	...	...	...	...
Lushai „ ... ..	...	...	...	...
Total	94	903	343	3,116
<i>Assam Valley Districts.</i>				
Goalpara	50	381	13	155
Kamrup	86	575	29	162
Darrang	38	266	6	29
Nowgong	51	262	45	240
Sibsagar	144	874	10	60
Lakhimpur	70	531	139	219
Garó Hills	4	23	...	...
Total	443	2,912	242	865
Manipur ... ..	...	...	...	...
Grand Total	537	3,815	585	3,981
Total of 1918-19	486	4,080	575	2,902
Total of 1917-18	552	4,233	549	2,895

STATEMENT VI

Stamp prosecutions and results during the year ending the 31st March 1920.

District.	Number of cases instituted.	Number of persons			Amount of fines imposed.	Amount of rewards disbursed.	Remarks.
		Brought to trial.	Convicted	Acquitted.			
1	2	3	4	5	6	7	8
<i>Surma Valley and Hill Districts.</i>					Rs.	Rs.	
Dachar ...	...	...	..	...	...	...
Dyhet ...	...	...	...	...	...	...
Chasi and Jaintia Hills ...	...	..	..	...	...	...
Waga Hills ..	...	...	...	...	...	...
Dushai „ ...	...	...	...	...	...	...
Total ...	...	...	...	...	...	...
<i>Assam Valley Districts.</i>							
Goalpara ...	...	...	...	...	...	...
Kamrup ...	...	...	...	...	...	...
Darrang ...	3	3	3	...	15	...	
Nowgong ...	6	9(a)	7	1	20	...	(a) 1 person died.
Sibsagar ...	...	...	...	...	...	...
Lakhimpur ...	...	...	...	...	...	...
Garo Hills ...	...	...	...	...	...	...
Total ...	9	12	10	1	35	...	
Manipur ...	...	...	...	...	...	...
Grand Total ...	9	12	10	1	35	...	
Total of 1918-19 ...	3	2	...	2	...	...
Total of 1917-18 ...	2	2	2	...	16	...	

STATEMENT VII

Showing the result of action taken by Collector to test valuation of estates for which applications for probate and letters of administration were put in during the year ending the 31st March 1920.

Districts.	Number of enquiries pending at the beginning of the year.	Number of cases reported to Collector, section 19 H of the Court-fees Act.	Number of cases in which enquiries were instituted during the year.	Number of enquiries completed during the year.	Amount of court-fees due or originally realised on the valuation of the applicants during the year.	Amount of deficit court-fees required.	Penalty.	Remarks.
1	2	3	4	5	6	7	8	9
<i>Surma Valley and Hill Districts.</i>					Rs.	Rs. a. p.	Rs.	
Cachar ...	...	...	...	...	...	...	...	...
Sylhet ...	20	37	37	40	1,416	546 0 0	...	...
Khasi and Jaintia Hills.	...	...	...	...	..	...	...	...
Naga Hills ...	...	...	...	..	...	...	...	...
Lushai „ ...	...	...	...	...	...	...	...	...
Total ...	20	37	37	40	1,416	546 0 0	...	...
<i>Assam Valley Districts.</i>								
Goalpara ...	...	5	5	3	95	39 8 0	...	...
Kamrup ..	1	14	15	13	...	...	...	...
Darrang ...	1	1	2	2	...	...	...	...
Nowgong ...	...	1	1	...	100	...	...	...
Sibsagar ...	...	6	6	6	..	...	...	...
Lakhimpur ...	..	...	...	...	..	...	...	...
Garó Hills ...	...	..	...	...	..	...	...	...
Total	2	27	29	24	195	39 8 0	...	...
Manipur ...	...	...	...	...	..	...	...	...
Grand Total ..	22	64	66	64	1,611	585 8 0	...	...
Total of 1918-19	12	50	49	33	1,149	1,101 0 0	...	...
Total of 1917-18	9	53	56	46	4,069	564 0 0	...	...

